

Retention and Classification Report

Agency: Wasatch County (Utah). County Auditor (1339)

Wasatch County Administration Bldg.
25 North Main
Heber City, UT 84032
654-3211

Records Officer

05057	Audit reports
10058	Board of Equalization minutes
18318	General ledgers

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 5057

3

TITLE: Audit reports

DATES: 1964-

ARRANGEMENT: Chronological

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the county's financial activities for the year. Includes statements of receipts and disbursements and established funds of the county. These are copies of the state auditor's reports.

RETENTION:

Retain administrative need.

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 05/10/2010

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until administrative need ends and then transfer to State Archives with authority to weed.

APPRAISAL:

Administrative Fiscal Historical

Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 5057

TITLE: Audit reports

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 10058

3

TITLE: Board of Equalization minutes

DATES: 1931-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the minutes of the Board of Equalization. The County Commission serves as the Board of Equalization determining tax relief measures in the county. The minute books are not a recording of the proceedings of the board meetings, but rather a list of the decisions affecting taxation (both abatements and increases) made by the board. It is used to document the tax abatements given by the board to the indigent, the aged, the disabled (and their widows), and veterans (and their widows). Includes the book, page, line numbers, and letters of the assessment roll, the name of the person, lots affected, a description of the property affected (block or section, plat, township, and range), the amount abated or increased (the assessed value of the estate, improvements, and personal property), the total amount abated, and any relevant remarks.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 13, Item 9.

AUTHORIZED: 11/25/1991

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 10058

TITLE: Board of Equalization minutes

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 18318

3

TITLE: General ledgers

DATES: 1989-

ARRANGEMENT: Chronological

DESCRIPTION:

These are summaries showing the "amount of receipts from and disbursements of each department" (UCA 17-19-6 (1995)). May also include documentation from subsidiary ledgers to general ledger and accounting adjustments in the form of general entries.

RETENTION:

Retain 10 years or until microfilmed

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 5, Item 12.

AUTHORIZED: //

FORMAT MANAGEMENT:

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Paper: Retain in Office for 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in Office permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 18318

TITLE: General ledgers

(continued)

PRIMARY CLASSIFICATION:

Public